

M e m o r a n d u m

Board Proceedings Division, MIC80

To : Honorable Jerome E. Horton, Chairman
 Honorable Michelle Steel, Vice Chairwoman
 Honorable Betty T. Yee, First District
 Senator George Runner (Ret.), Second District
 Honorable John Chiang, State Controller

Date: September 10, 2014

From : Cynthia Bridges 
 Executive Director

Subject: 2015 Workload Plan Recommended for Approval
 Board Meeting: September 23, 2014, Item P, Executive Director's Report

The Board Proceedings Division has prepared the attached proposed calendar of Board meeting dates for 2015. The proposed calendar will be scheduled as part of the September 2014 Board meeting's administrative session for your consideration and approval.

The proposed 2015 Calendar of Board Meetings meets the requirement for monthly Board meetings and the requirement for the Board to meet at least quarterly in Sacramento. Meetings are evenly spaced and accommodate significant dates and calendars. This plan does not include a date for the annual meeting of the Board and County Assessors, which will be determined at a later date.

The plan includes the following attachments:

1. Calendar of Proposed 2015 Board Meetings
2. Annual Calendar for the Valuation of Public Utilities and Railroads
3. Annual Calendar for the Assessment and Collection of Private Railroad Car Tax
4. Significant dates considered in setting Board meeting dates

The plan includes 20 meeting days in Northern California and 12 meeting days in Southern California, for a total of 32 meeting days in 2015. This plan compares with those for previous years as follows:

<u>Years</u>	<u>Number of Meeting Days Approved</u>	<u>Number of Meeting Days Convened</u>
2014	30	20*
2013	36	20
2012	38	29

*(projected thru 12/31/2014)

This plan also includes two Property Taxpayers' and two Business Taxpayers' Bill of Rights hearings, one each in Sacramento and Culver City.

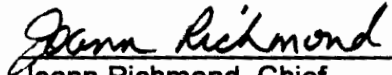
If you have any questions or concerns about the 2015 Workload Plan, please contact Joann Richmond, Chief, Board Proceedings Division at 916.322.9569.

CB:JR:rfs

Attachments

cc: Mr. Mike Gipson
Ms. Shellie Hughes
Mr. Joel Angeles
Mr. Alan LoFaso
Mr. Sean Wallentine
Ms. Marcy Jo Mandel
Mr. Randy Ferris
Mr. David Gau
Ms. Edna Murphy
Mr. Jeff McGuire
Ms. Lynn Bartolo
Mr. Dean Kinnee
Mr. Ken Thompson

BOARD APPROVED
At the 9-23-14 Board Meeting
and deleted 3-24-15.


Joann Richmond, Chief
Board Proceedings Division

Proposed 2015 Calendar of Board Meetings

January	21, 22	Sacramento 450 N Street
February	24, 25, 26	Culver City 5901 Green Valley Cir.
March	24 , 25, 26	Sacramento
April	28, 29, 30	Sacramento
May	27, 28, 29	Sacramento
June	23, 24, 25	Culver City
July	28, 29, 30	Sacramento
August	18, 19, 20	Culver City
September	15, 16, 17	Sacramento
October	27	Sacramento
November	17, 18, 19	Culver City
December	16, 17	Sacramento

Proposed 2015 Board Meeting Dates



Sacramento



Culver City



Weekends & State Holidays

January 2015						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21 ✂	22 ✂	23	24
25	26	27	28	29	30	31

February 2015						
	M	Tu	W	Th	F	Sa
	2	3	4	5	6	7
	9	10	11	12	13	14
	16	17	18	19	20	21
	23	24 ✂	25 ✂	26 ✂	27	28

March 2015						
Su	M	Tu	W	Th	F	
1	2	3	4	5	6	
8	9	10	11	12	13	
15	16	17	18	19	20	
22	23	24 ✂	25 ✂	26 ✂	27	
29	30	31				

April 2015						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28 ✂	29 ✂	30 ✂		

May 2015						
	M	Tu	W	Th	F	Sa
					1	2
	4	5	6	7	8	9
	11	12	13	14	15	16
	18	19	20	21	22	23
	25	26	27 ✂	28 ✂	29 ✂	30

June 2015						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23 ✂	24 ✂	25 ✂	26	27
28	29	30				

July 2015						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28 ✂	29 ✂	30 ✂	31	

August 2015						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18 ✂	19 ✂	20 ✂	21	22
23	24	25	26	27	28	29
30	31					

September 2015						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15 ✂	16 ✂	17 ✂	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2015						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27 ✂	28	29	30	31

November 2015						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17 ✂	18 ✂	19 ✂	20	21
22	23	24	25	26	27	28
29	30					

December 2015						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16 ✂	17 ✂	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

2015 Calendar for the Valuation of Public Utilities and Railroads

January 1	Lien date for all state-assessed property.
January 2	State-Assessed Properties Division staff mails property statements to state assessees and informs them that when completed, copies of the staff's capitalization rate study and a summary of the staff's working papers on value indicators will be available upon request, and that the staff will be available to discuss this data.
February 24	Board will hear state assessees' presentations on capitalization rates and other factors and procedures affecting the FY 2015-16 values of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 24.
March 2	Last day for state assessees to timely file property statements with the Board. Failure to file timely will result in penalties unless an extension is granted. Extensions are granted only in cases where reasonable cause is established.
April 14	Last day for state assessees to file request with the Chief of Board Proceedings for the April 28 agenda to make presentations to the Board on the valuation of state-assessed properties.
April 28	Board will hear state assessees' presentations on the valuation of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by April 28.
May	Staff is available to discuss value indicators and supporting data with state assessees.
May 19	Staff will provide to the Board the value indicators recommended for unitary values of state-assessed property.
May 27-29	Board sets unitary values of state-assessed property.
On or before June 1	<ol style="list-style-type: none"> 1. Staff mails notices of unitary value and copies of Appraisal Data Reports to state assessees. 2. State assessees have until July 20 to file a petition for reassessment of unitary value. Chief Counsel may grant one 15-day extension of time to file a petition for reassessment of unitary value provided the request for an extension is filed with the Chief of Board Proceedings no later than the July 20 due date.

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| On or before
June 15 | <ol style="list-style-type: none">1. Staff mails notices of allocated assessed values and proposed assessed values of nonunitary property to state assessees.2. State assessees have until July 20 to file a petition for correction of an allocated assessed value. Chief Counsel may grant one 15-day extension of time to file a petition for correction provided the request for an extension is filed with the Chief of Board Proceedings no later than the July 20 due date |
| On or before
July 15 | Staff transmits estimates of total assessed value to county auditors. |
| On or before
July 31 | <ol style="list-style-type: none">1. Board adopts and staff transmits to counties Board Roll of State-Assessed Property.2. Staff mails notices of assessed values of nonunitary property to state assessees.3. State assessees have until September 20 to file a petition for reassessment of nonunitary value. Chief Counsel may grant one 15-day extension of time to file a petition for reassessment of nonunitary value provided the request for an extension is filed with the Chief of Board Proceedings no later than the September 20 due date. <i>Since September 20, 2015 falls on a Sunday, this filing period is extended by law to Monday, September 21, 2015, the next regular business day.</i> |
| September
through
December | Board will hear petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement, and petitions for correction of allocated assessed values. |
| December 31 | Final date for Board decisions on 2015 petitions for reassessment of unitary and nonunitary values, petitions for penalty abatement, and petitions for correction of allocated assessed values. |

2015 Calendar for Assessment and Collection of Private Railroad Car Tax

February 1	State-Assessed Properties Division staff sends <i>Annual Report of Private Railroad Cars</i> (BOE-519-PC) to private railroad car assessees. Staff informs assessees that when completed, a summary of staff's working papers will be available upon request. Staff will be available to discuss these values.
February 24	Board will hear private railroad car assessees' presentations on factors and procedures affecting FY 2015-16 taxable values of private railroad cars. In lieu of oral presentations, assessees may submit written presentations to the Chief of Board Proceedings by February 24.
April 30	Last day to file <i>Annual Report of Private Railroad Cars</i> . Failure to file timely will result in a penalty unless an extension is granted. Extensions are granted only where reasonable cause is established.
Month of June	Staff is available to discuss taxable values and supporting data with private railroad car assessees.
July 31	Last day for Executive Director to adopt Private Railroad Car tax rate. (The Board delegated this to BOE's Executive Director October 29, 2013.)
On or Before August 1	<ol style="list-style-type: none">1. Board adopts Private Railroad Car Assessment Roll.2. Staff mails Notices of Assessment and Taxes Levied Thereon, and copies of working papers.
September 20	Last day to file a petition for reassessment and/or abatement of penalty. When reasonable cause is established, the Board may extend the filing deadline to October 5. <i>Since September 20, 2015 falls on a Sunday, this filing period is extended by law to Monday, September 21, 2015, the next regular business day.</i>
On or Before October 15	Staff mails Tax Bills.
December 10	Last day to pay private railroad car tax without incurring a penalty and interest.
On or Before January 31, 2016	Board hears petitions for reassessment and petitions for abatement of penalty. January 31, 2016, is the final date for Board decisions on 2015 petitions and postponements of Board hearings are granted for only the most compelling reasons.

2015 Board Holidays And Other Significant Dates

January (TBD)*	State of the State
January 1	New Year's Day
January 19	Martin Luther King Day
January 21-22	Northern CAA Conference
February 16	Washington's Birthday (Presidents Day)
February 19	Chinese New Year
February 27-March 1	California Republican Party Spring Convention
March 24	California Taxpayers' Association Annual Meeting
March 31	Cesar Chavez Day
April 5	Easter
April 13-17	Income Tax Filing Week
April 16	Yom HaShoah (Holocaust Remembrance Day)
May 15-17	California Democratic Party Annual Convention
May 25	Memorial Day
June 2	Primary Election
June 15-18	UC Davis Tax Camp (Summer Tax Institute)
June 18	Ramadan Begins
July 4	Independence Day
September 7	Labor Day
(TBD)*	California Republican Party Fall Convention
September 13-16	International Association of Assessing Officers' 81st International Conference of Assessment Administration
September 14	Rosh HaShanah
September 23	Yom Kippur
October 8-11	California State Bar Association Annual Meeting
November 3	General Election
November 5-7	Annual Meeting of the California Tax Bar and California Tax Policy Conference
November 11	Veteran's Day
November 26-27	Thanksgiving
December 7	Hanukkah
December 25	Christmas
(TBD)*	Board/Assessors' Meeting
(TBD)*	Central/Southern CAA Conference
(TBD)*	CAA Annual Conference

* To Be Determined -- Dates will be added as they become available.